

Grant Thornton

Tax Return Guide Sheet

CONTROL #

3229Client Name: SPORTS SHINKO (USA) & SUBSIDIARIES

Staff Trak #: _____

Year End:

T-letter Addressed to: _____

ProFx #:

Mail Return to:

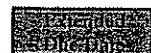
CMS Charge #:

Name _____

Phone #:

Address _____

Date Promised: _____



8822 - Change in Address

(SS USA, La Costa Hotel, Encinitas, SS Florida, SS Florida Realty, SS Utility, Granada, SS Hawaii, SS Milani, SS Kauai, SS Pukalani, SS Waikiki, RHC, CRHC)

3533 - Change in Address

(SS USA, La Costa Hotel, Encinitas)

Change in Address (SS Florida, SS Florida Realty, SS Utility, Granada)

GEW-TA-RV-2

(SS Hawaii, SS Milani, SS Kauai, SS Pukalani, SS Waikiki)

Name	Initial	Date	P/Y Hrs	C/Y Hrs	C/Y Budget
Prepared	H. Vixaysack	1/22/04			
First Review	D. Mifflin	1/5/04			
Second Review					
Final Review					
Assembled	S. Hullerman	1/5/04			
Signed	D. Mifflin	1/5/04			
Mailed/Delivered	Int'l Fedex to Steve A/P	1/6/04			

Route K-1's to indiv file
Do not stamp K-1's
Return client doc's
Prepare prebill
Processing fee charged
Add'l Copies
To Whom:
Electronic Filing

W-2's
1099's
Elections
Other

Level of Difficulty
Cbeam Returned
StaffTrak Updated
Return files to _____
(if not fileroom)

CONFIDENTIAL
GT032992

Regular Mail	Priority Mail	Overnight Priority	Overnight Standard	Courier	Client Pick-Up	Hand Delivery

EXHIBIT 20.1

Grant Thornton LLP
1132 Bishop Street Suite 1000
Honolulu, HI 96813
(808)536-0066

December 22, 2003

Deloitte Touche Tohmatsu
Attention: Steve Iwamura
Osaka Kokusai Building
3-13, Azuchimachi 2-chome
Chuo-ku, Osaka 541-0052
JAPAN

Dear Mr. Iwamura:

Enclosed are the original and one copy of your change of address forms, as follows...

FORM 8822 CHANGE OF ADDRESS
Sports Shinko (USA) Co., Ltd.
La Costa Hotel and Spa Corporation
Encinitas Resort Corporation
Sports Shinko Florida Co., Ltd.
Sports Shinko (Florida Realty), Inc.
Sports Shinko Utility, Inc.
Grenelefe Realty, Inc.
Sports Shinko (Hawaii) Co., Ltd.
Sports Shinko (Mililani) Co., Ltd.
Sports Shinko (Kauai) Co., Ltd.
Sports Shinko (Pukalani) Co., Ltd.
Sports Shinko (Waikiki) Corporation
Sports Shinko Resort Hotel Corporation
Ocean Resort Hotel Corporation

CALIFORNIA FORM 3533 CHANGE OF ADDRESS
Sports Shinko (USA) Co., Ltd.
La Costa Hotel and Spa Corporation
Encinitas Resort Corporation

FLORIDA CHANGE OF ADDRESS
Sports Shinko Florida Co., Ltd.
Sports Shinko (Florida Realty), Inc.
Sports Shinko Utility, Inc.
Grenelefe Realty, Inc.

HAWAII FORM GEW-TA-RV-2 CHANGE OF ADDRESS
Sports Shinko (Hawaii) Co., Ltd.
Sports Shinko (Mililani) Co., Ltd.
Sports Shinko (Kauai) Co., Ltd.
Sports Shinko (Pukalani) Co., Ltd.
Sports Shinko (Waikiki) Corporation

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GT032993

Each original form should be dated, signed, and filed in accordance with the filing instructions. Copies of each form should be retained for your files.

We sincerely appreciate this opportunity to serve you. If you have any questions regarding the return, please do not hesitate to call.

Very truly yours,

Grant Thornton LLP

CONFIDENTIAL
GT032994

8822Form (Rev. December 2002)
Department of the Treasury
Internal Revenue Service**Change of Address**

► Please type or print.

OMB No. 1545-1163

► See Instructions. ► Do not attach this form to your return.

Part I Complete This Part To Change Your Home Mailing Address

Check all boxes this change affects:

- 1 Individual income tax returns (Forms 1040, 1040A, 1040EZ, TeleFile, 1040NR, etc.)
 ► If your last return was a joint return and you are now establishing a residence separate from the spouse with whom you filed that return, check here.
- 2 Gift, estate, or generation-skipping transfer tax returns (Forms 706, 709, etc.)
 ► For Forms 706 and 706-NA, enter the decedent's name and social security number below.

► Decedent's name

► Social security number

3a Your name (first name, initial, and last name)	3b Your social security number
4a Spouse's name (first name, initial, and last name)	4b Spouse's social security number

5 Prior name(s). See instructions.

6a Old address (no., street, city or town, state, and ZIP code). If a P.O. box or foreign address, see instructions.	Apt. no.
6b Spouse's old address, if different from line 6a (no., street, city or town, state, and ZIP code). If a P.O. box or foreign address, see instructions.	Apt. no.
7 New address (no., street, city or town, state, and ZIP code). If a P.O. box or foreign address, see instructions.	Apt. no.

Part II Complete This Part To Change Your Business Mailing Address or Business Location

Check all boxes this change affects:

- 8 Employment, excise, income, and other business returns (Forms 720, 940, 940-EZ, 941, 990, 1041, 1065, 1120, etc.)
 9 Employee plan returns (Forms 5500, 5500-EZ, etc.).
 10 Business location

11a Business name SPORTS SHINKO (USA) CO., LTD.	11b Employer identification number REDACTED
12 Old mailing address (no., street, city or town, state, and ZIP code). If a P.O. box or foreign address, see instructions. 848 DEER MOUNTAIN ESTATES, HARPERS FERRY, WV 25425	Room or suite no.
13 New mailing address (no., street, city or town, state, and ZIP code). If a P.O. box or foreign address, see instructions. 99-994 IWAENA STREET, AIEA, HI 96701	Room or suite no.
14 New business location (no., street, city or town, state, and ZIP code). If a foreign address, see instructions. 99-994 IWAENA STREET, AIEA, HI 96701	Room or suite no.

Part III Signature

Daytime telephone number of person to contact (optional) ► _____

Sign Here	► Your signature	Date	► If Part II completed, signature of owner, officer, or representative Date
	► If joint return, spouse's signature	Date	► Title

For Privacy Act and Paperwork Reduction Act Notice, see back of form.

Form 8822 (Rev. 12-2002)

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CALIFORNIA FORM

3533

Change of Address**Part I Complete This Part to Change Your Home Mailing Address**

Complete this part if the address change affects individual income tax returns. (Forms 540, 540A, 540 2EZ, or Long or Short Form 540NR)

- If your last return was a joint return and you are now establishing a residence separate from the spouse with whom you filed that return, check the box to the right

1a Your first name Initial _____ Last name _____	1b Your social security number _____	
2a Spouse's first name Initial _____ Last name _____	2b Spouse's social security number _____	

3 Prior name(s) See instructions.

4a Old address (no., street, city or town, state, and ZIP Code). If a PO box or foreign address, see instructions.	Apt no. _____	PMB no. _____
4b Spouse's old address (no., street, city or town, state, and ZIP Code). If a PO box or foreign address, see instructions.	Apt no. _____	PMB no. _____
5a New address (no., street, city or town, state, and ZIP Code). If a PO box or foreign address, see instructions.	Apt no. _____	PMB no. _____

Part II Complete This Part to Change Your Business Mailing Address or Business Location Address

Check ALL boxes this change affects:

- 6 Business, Estate, or Trust returns (Forms 541, 565, 568, 100, 100W, 100S, 109, and 199)
 7a Business, Estate, or Trust location (Also complete line 11)

7b California corporation number _____

1647938

7c Secretary of State file number _____

8a Business, Estate, or Trust name SPORTS SHINKO (USA) CO., LTD.	8b FEIN 51-0302823
9 Old mailing address. If a PO box or foreign address, see instructions. No. 848 Street DEER MOUNTAIN ESTATES City or Town HARPER'S FERRY State WV ZIP Code 25425	PMB no. _____
10 New mailing address. If a PO box or foreign address, see instructions. No. 99-994 Street IWAENA STREET STE C City or Town AIEA State HI ZIP Code 96701	PMB no. _____
11 New business location address. If a PO box or foreign address, see instructions. No. 99-994 Street IWAENA STREET STE C City or Town AIEA State HI ZIP Code 96701	PMB no. _____

Part III Signature

Daytime telephone number of person to contact (optional) ► _____

Please

Sign
Here
(see instructions)

Your signature	Date
If joint return, spouse's signature	Date

If Part II completed, signature of owner, officer, or representative Date
Title _____

For Privacy Act Notice (Individual), get form FTB 1131.

A Purpose

You may use this form if you change your home or business mailing address or your business location. This address change will also be used for any future correspondence. Generally, complete only one form FTB 3533 to change your home and business addresses. If this change also affects the mailing address for your children who filed separate tax returns, complete a separate form FTB 3533 for each child. If you are a representative filing for the taxpayer, attach a copy of your power of attorney to this form. Note: You may also notify the FTB of a change of address by calling (800) 852-5711. If you have called the FTB and reported a change of address, you do not need to file this form.

B Prior Name(s)

If you or your spouse changed your name because of marriage, divorce, etc., complete line 3.

C Addresses

Be sure to include any apartment, room, or suite number.

D PO Box

If your post office does not deliver mail to your street address, show your PO box number instead of your street address.

If you lease a private mailbox (PMB) from a private business rather than a PO box from the United States Postal Service, include the box number in the field labeled "PMB no." in the address area.

E Foreign Address

If your address is outside the United States or its possessions or territories, enter the information in the following order: city, province or state, and country. Follow the country's practice for entering the postal

code. Please do not abbreviate the country name.

F Signature

If you are completing Part II, the owner, officer, or a representative must sign. An officer is the president, vice president, treasurer, chief accounting officer, etc. A representative is a person who has a valid power of attorney to handle tax matters.

G Where to File

Mail this form to:

FRANCHISE TAX BOARD
PO BOX 942840
SACRAMENTO CA 94240-0002

Note: If you moved after you filed your return and you are expecting a refund, also notify the post office serving your old address. This will help forward your check to your new address.